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FINANCE DEPARTMENT

NOTIFICATION

The 31st March, 2020

S.R.O. No. 89/2020— In exercise of the powers conferred by section 148 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following amendments in the notification of the Government of Odisha, in the Finance Department No. 16536-FIN-CT1-TAX-0043/2017, dated the 24th April, 2019 published in the Extraordinary issue No. 814 of the Odisha Gazette, dated the 24th April, 2019 bearing S.R.O. No 154/2019, namely:—

In the said notification, in paragraph 2, the following proviso shall be inserted, namely:—

“Provided that the said persons who have, instead of furnishing the statement containing the details of payment of self-assessed tax in FORM GST CMP-08 have furnished a return in FORM GSTR-3B under the Odisha Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) for the tax periods in the financial year 2019-20, such taxpayers shall not be required to furnish the statement in outward supply of goods or services or both in FORM GSTR-1 of the said rules or the statement containing the details of payment of self-assessed tax in FORM GST CMP-08 for all the tax periods in the financial year 2019-20.”

[No.10644-FIN-CT1-TAX-0002/2020]

By Order of the Governor
SMITA ROUT
Joint Secretary to Government